



**COUNTY OF SAN DIEGO, CALIFORNIA**

Schedules of Expenditures of Federal and Selected Nonfederal  
Awards for the Year Ended June 30, 2003  
and Reports in Compliance with Office of Management  
and Budget Circular A-133

Year ended June 30, 2003

(With Independent Auditors' Report Thereon)

## COUNTY OF SAN DIEGO, CALIFORNIA

### Schedules of Expenditures of Federal and Selected Nonfederal Awards for the Year Ended June 30, 2003 and Reports in Compliance with Office of Management and Budget Circular A-133

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## Independent Auditors' Report on Supplementary Information

The Board of Supervisors  
County of San Diego, California:

We have audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the County of San Diego, California (the County) as of and for the year ended June 30, 2003, and have issued our report thereon, dated January 12, 2004.

Our audit was made for the purpose of forming an opinion on the basic financial statements of the County of San Diego, California, taken as a whole. The accompanying Schedule of Expenditures of Federal and Selected Nonfederal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*, and is not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards by CFDA Number, the Schedule of Expenditures of the Office of Criminal Justice and Planning Awards and the Schedule of Revenues and Expenditures of the Community Services and Development Contract No. 01F-4037 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the financial statements taken as a whole.

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of internal control over financial reporting would not necessarily disclose all matters in internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over financial reporting and its operation that we consider to be material weaknesses. However, we have noted other matters involving internal control over financial reporting which we have reported to management of the County in a separate letter dated January 12, 2004.

This report is intended solely for the information and use of the board of supervisors and management of the County of San Diego, California and its federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

January 12, 2004



KPMG LLP, a U.S. limited liability partnership, is the U.S. member firm of KPMG International, a Swiss cooperative.

**COUNTY OF SAN DIEGO, CALIFORNIA**  
Schedule of Expenditures of Federal and Selected Nonfederal Awards  
Year ended June 30, 2003

Grantor/pass-through grantor or cluster title	Federal CFDA number	Entity identifying number	Terms of assistance	Expenditures		
				Federal	Nonfederal	Total
Clusters:						
Research and Development Cluster:						
Department of Health and Human Services:						
Hansen's Disease Program '03	93.846	5H2BCS00028-09	01/01/03-12/31/03	\$ 71,063	—	71,063
Hansen's Disease Program '02	93.846	2H2BCS00028-08	01/01/02-12/31/02	68,507	—	68,507
Total Research and Development Cluster				139,570	—	139,570
Child Nutrition Cluster:						
Department of Agriculture:						
Passed through State of California, California						
Department of Education:						
National School Breakfast Nutrition	10.553	37-34371-9003328-01	07/01/02-06/30/03	391,178	37,525	428,703
National School Lunch Program	10.555	FF-0203-23	07/01/02-06/30/03	601,338	37,389	638,727
Total Child Nutrition Cluster				992,516	74,914	1,067,430
Food Stamp Cluster:						
Department of Agriculture:						
Passed through State of California, Department of Social Services:						
CALWIN-WCDS Replacement	10.561	3-764-901	02/01/00-05/30/08	5,417,209	2,872,956	8,290,165
Food Stamp Employment and Training Program	10.561	53-3198-2-64	07/01/02-06/30/03	342,761	—	342,761
Non Assistance Food Stamps Administration	10.561	Subvention	07/01/02-06/30/03	10,515,471	18,831,822	29,347,293
Total Food Stamp Cluster				16,275,441	21,704,778	37,980,219
Section 8 Tenant-Based Cluster:						
Department of Housing and Urban Development:						
Section 8 Voucher Program – Project 0026-0065	14.871	CA18-CA-108V0	07/17/85-12/31/02	80,895,983	—	80,895,983
Section 8 Project-Based Cluster:						
Department of Housing and Urban Development:						
Section 8 Mod. Rehab. Program – (Project #3)	14.856	CA108MR0004	03/01/90-02/14/04	162,676	—	162,676
Section 8 Mod. Rehab. Program – (Project #4)	14.856	SF-518-CA108MR0003	03/01/90-12/31/02	958,119	—	958,119
Total Section 8 Project-Based Cluster				1,120,795	—	1,120,795
Community Development Block Grant (CDBG) Cluster:						
Department of Housing and Urban Development:						
Community Development Block Grant (CDBG-COF)	14.218	B75 through B02-UC-06-0501	07/01/75-completion	504,268	—	504,268
Community Development Block Grant (CDBG-DMM)	14.218	B75 through B02-UC-06-0501	07/01/75-completion	6,000	—	6,000
Community Development Block Grant (CDBG-IWSFM)	14.218	B75 through B02-UC-06-0501	07/01/75-completion	11,040	—	11,040
Community Development Block Grant (CDBG-GF)	14.218	B75 through B02-UC-06-0501	07/01/75-completion	1,384,140	—	1,384,140
Community Development Block Grant (CDBG-HCD/SRF)	14.218	B75 through B02-UC-06-0501	07/01/75-completion	2,864,604	—	2,864,604
Community Development Block Grant (CDBG-RDF)	14.218	B75 through B02-UC-06-0501	07/01/75-completion	1,391,052	—	1,391,052
Community Development Block Grant (CDBG-CO-LIB)	14.218	B75 through B02-UC-06-0501	07/01/75-completion	247,251	—	247,251
Total CDBG Cluster				6,408,355	—	6,408,355

COUNTY OF SAN DIEGO, CALIFORNIA  
Schedule of Expenditures of Federal and Selected Nonfederal Awards  
Year ended June 30, 2003

Grantor/pass-through grantor or cluster title	Federal CFDA number	Entity identifying number	Terms of assistance	Expenditures		
				Federal	Nonfederal	Total
Aging Cluster:						
Department of Health and Human Services:						
Passed through State of California, Department of Aging:						
Title III-B Social Services	93.044	FF-0102-23	07/01/02-06/30/03	\$ 2,782,430	687,725	3,470,155
Title III-C Nutrition Program	93.045	FF-0102-23	07/01/02-06/30/03	3,830,375	889,231	4,719,606
Total Aging Cluster				6,612,805	1,576,956	8,189,761
Child Care Cluster:						
Department of Health and Human Services:						
Passed through State of California, Department of Education:						
Child Care and Development Block Grant (CALWORKS 3 FED)	93.596	F3TO-2053	07/01/02-06/30/03	3,310,610	—	3,310,610
Child Care and Development Block Grant (CALWORKS 2 FED)	93.596	F2AP-2051	07/01/02-06/30/03	8,442,035	—	8,442,035
Child Care and Development Block Grant	93.596	FAPP-2051	07/01/02-06/30/03	2,456,813	—	2,456,813
Total Child Care Cluster				14,209,458	—	14,209,458
Highway Planning and Construction Cluster:						
Department of Transportation:						
Barrier Rails-Old Hwy 80 1C1009	20.205	STPLX-5957(50)	08/29/00-completion	34,149	15,350	49,499
Willows Road Bridge Over Swtwt Br. (1C3008)	20.205	BHLSCR-5957(062)	12/13/94-Completion	12,352	14,235	26,587
Collier Way Over Harbison Canyon Creek (1C2000)	20.205	BRLO 595(056)	03/08/02-completion	38,461	23,995	62,456
Blk. Canyon Rd. 2C4002	20.205	BRL-5957(019)	10/14/99-completion	24,542	20,791	45,333
Bradley Ave. Interchanges 1C1005	20.205	STPL-5957(054)	10/05/01-completion	171,287	52,271	223,558
Bridge Barrier Rail 4C1011	20.205	STPLX-5957(047)	03/21/00-completion	80,783	15,869	96,652
Gird Rd. Bridges 2C8005	20.205	BRL-5957(034)	04/10/97-completion	52,549	48,732	101,281
Escondido Creek Acquisition (KA0551)	20.205	STPLER 5957(048)	02/25/00-completion	14,351	1,860	16,211
Fallbrook TS Interconnect 2T7000	20.205	CMLG-5957(038)	08/30/01-completion	72,170	1,293	73,463
Old Hwy 80 from Cattle Guard 2 to MP34 (5C1000)	20.205	STPL5957(041)	03/08/02-completion	173,865	47,717	221,582
Riverside Bridge Over Sweetwater	20.205	BRLRT-595(040)	03/16/00-completion	328,522	116,675	445,197
Maple View/Vine Street (1C1010)	20.205	STPLHSR-5957(055)	03/08/02-completion	52,497	40,427	92,924
Valley Center Rd. Bridges 2C5001	20.205	BRL-5957(020)	12/13/94-completion	67,323	49,453	116,776
Viejas Bridge Over Sweetwater 1C8397	20.205	BRLS-5957(039)	04/20/00-completion	101,511	71,594	173,105
Lawson Valley Road	20.205	BRLO 595(057)	03/15/02-completion	34,692	22,991	57,683
Total Highway Planning and Construction Cluster				1,259,054	543,253	1,802,307
Medicaid Cluster:						
Department of Health and Human Services:						
Direct:						
Medi-Cal Program	93.778	N/A	07/01/02-06/30/03	29,770,976	29,770,976	59,541,952
Title XIX – Targeted Case Management	93.778	N/A	07/01/02-06/30/03	1,883,103	—	1,883,103
Passed through State of California, Department of Alcohol and Drug Services:						
Title XIX Federal Financial Participation of Medi-Cal Program	93.778	N/A	07/01/99-06/30/03	2,987,419	—	2,987,419
Total Medicaid Cluster				34,641,498	29,770,976	64,412,474
HIV Cluster:						
Department of Health and Human Services:						
Title I Formula Grant '91/01	93.915	2H89HA0001-11	04/04/01-02/29/04	10,958,278	—	10,958,278
Total of program clusters				173,513,753	53,670,877	227,184,630

**COUNTY OF SAN DIEGO, CALIFORNIA**  
Schedule of Expenditures of Federal and Selected Nonfederal Awards  
Year ended June 30, 2003

Grantor/pass-through grantor or cluster title	Federal CFDA number	Entity identifying number	Terms of assistance	Expenditures		
				Federal	Nonfederal	Total
Other Programs:						
Department of Agriculture:						
Passed through State of California, Department of Aging:						
Food Distribution (C-1 and C-2)	10.570	FF-0102-23	07/01/02-06/30/03	\$ 844,548	—	844,548
Food Safe School Program	10.560	N/A	07/01/02-06/30/03	7,122	—	7,122
Trail Easement Acquisition	10.672	N/A	09/01/01-09/30/06	2,445	—	2,445
Total Department of Agriculture				854,115	—	854,115
Department of Housing and Urban Development:						
Direct:						
Performance Funding System Operator Subsidy	14.000	CA108-001-02J	07/01/02-06/30/03	164,274	—	164,274
Public Housing Development (Towncenter)	14.872	CA16P108002	07/01/02-06/30/03	170,778	—	170,778
Public Housing Development (L Street)	14.872	CA16P108005	07/01/02-06/30/03	105,403	—	105,403
Emergency Shelter Grant	14.231	S01UC060501	07/01/01-completion	114,340	—	114,340
Emergency Shelter Grant	14.231	S00UC060501	07/19/98-completion	114,340	—	114,340
Supportive Housing Program	14.235	CA16B11002,110009,110010	03/01/02-02/28/05	1,537,491	—	1,537,491
Supportive Housing Program	14.235	CA16B010011;CA16B010012	04/01/01-03/30/04	922,004	—	922,004
Supportive Housing Program	14.235	CA16B910006-910007	07/01/02-07/30/03	226,739	—	226,739
Supportive Housing Program	14.235	CA16B810001 VARIOUS	03/99-07/02	8,261	—	8,261
Supportive Housing Program	14.235	CA16B97-1011 VARIOUS	07/98-09/02	27,228	—	27,228
Shelter Plus Care Grant 06/02-05/03	14.238	CA16C110011	06/01/02-05/31/03	46,720	—	46,720
Shelter Plus Care Grant 11/00-10/05	14.238	CA16C910002	11/01/00-10/31/05	241,743	—	241,743
Home Investment Partnership Act.	14.239	M92-M98-DC-060534	07/01/92-completion	2,614,507	—	2,614,507
Housing Opportunity for Persons with AIDS (City)	14.241	CA16H96F077	06/28/98-completion	2,242,006	—	2,242,006
Housing Opportunity for Persons with AIDS (County)	14.241	CAH010014	12/06/98-completion	17,248	—	17,248
Economic Dev't Initiative - Special Project Grant (EDI-SP)	14.246	B01SPCA0099	08/22/01-06/30/03	27,796	—	27,796
Capital Fund Program 07/02-06/06	14.872	CA16P108501-02	07/01/02-06/30/06	21,805	—	21,805
Capital Fund Program 07/01-09/04	14.872	CA16P108501-01	07/01/01-09/30/04	210,608	—	210,608
Capital Fund Program 07/00-09/03	14.872	CA16P108501-00	07/01/00-09/30/03	161,729	—	161,729
Lead Based Paint Hazard Control Program	14.900	CALHB0129-99	01/01/00-12/31/02	602,079	—	602,079
Total Department of Housing and Urban Development				9,577,099	—	9,577,099
Department of the Interior:						
National Oceanic Atmospheric Adm. Costal Impact Grant	11.419	NA170Z2069	03/01/02-02/28/05	88,016	—	88,016
NCCP Planning Grant	15.612	11430-4850-1001-411C	10/01/01-09/30/02	250,000	250,000	500,000
Planning of Natural Communities Conservation Program #7	15.615	1448-11430-97-J192	10/01/96-10/01/06	219,415	61,415	280,830
Planning of Natural Communities Conservation Program #8	15.615	1448-11430-97-J192	10/01/96-10/01/06	55,785	—	55,785
Dos Picos Picnic Area Improvement (KN1954)	15.916	06-01412	08/21/00-06/30/04	10,210	10,210	20,420
Fallbrook Community Center Playground (KN1533)	15.916	06-01410	08/21/00-06/30/04	90,000	100,810	190,810
Otay Lakes Phase II Dev't (KN7022)	15.916	06-01407	08/21/00-06/30/04	101,900	545,034	646,934
San Elijo Acquisition	15.000	00-37-001	06/28/02-completion	650,000	483,000	1,133,000
Total Department of the Interior				1,465,326	1,450,469	2,915,795

**COUNTY OF SAN DIEGO, CALIFORNIA**  
Schedule of Expenditures of Federal and Selected Nonfederal Awards  
Year ended June 30, 2003

Grantor/pass-through grantor or cluster title	Federal CFDA number	Entity identifying number	Terms of assistance	Expenditures		
				Federal	Nonfederal	Total
Department of Justice:						
Passed through State of California, Office of Criminal Justice Planning						
Juvenile Accountability Incentive Block Grant 01-03	16.523	IP00010370	04/01/01-06/30/03	\$ 1,900,943	211,215	2,112,158
Elder Abuse Advocacy Outreach Program	16.575	EA98010370	06/01/99-06/30/03	134,349	33,587	167,936
Victim Witness Assistance Project	16.575	VW990980370	07/01/00-06/30/03	422,292	796,143	1,218,435
San Diego County Regional Drug Enforcement (JUDGE)	16.579	DC012150370	07/01/02-06/30/03	1,643,261	—	1,643,261
Passed through State of California, Board of Corrections:						
Domestic Violence Stalking	16.588	VV00030370	07/01/02-06/30/03	138,812	46,271	185,083
Passed through State of California, Drug Enforcement Agency:						
Marijuana Eradication Program	16.579	2001-29	07/01/02-12/31/02	85,000	—	85,000
Passed through City of San Diego:						
HIDT Grant (Sheriff) '03	16.000	I3PSCP575	01/01/03-12/31/03	704,943	—	704,943
HIDT Grant (Sheriff) '02	16.000	I2PSCP575	01/01/02-12/31/02	438,837	—	438,837
HIDT Grant (D.A./SDPD) '03	16.000	I3PSCP575	01/01/03-12/31/03	174,904	—	174,904
HIDT Grant (D.A./SDPD) '02	16.000	I2PSCP575	01/01/02-12/31/02	297,396	—	297,396
Direct:						
Violence Against Women Act	16.590	97-WE-VX-0013	01/03/97-11/30/02	2,784	—	2,784
Community Sex Offender Management Grant	16.591	137-98	10/01/01-09/30/04	76,604	32,612	109,216
Local Law Enforcement Block Grant	16.592	2001LB-VX-2883	03/08/01-03/07/03	318,699	50,510	369,209
Local Law Enforcement Block Grant	16.592	2000-LB-VX-1054	01/08/01-01/07/03	396,972	44,107	441,079
Local Law Enforcement Block Grant	16.592	2002-LB-BX-2883	11/06/02-11/05/04	58,441	6,493	64,934
COPS Ahead and Cops Universal	16.710	95-CC-WX-0476	04/01/95-12/31/02	1,020,478	—	1,020,478
COPS More 2001	16.710	2001CLWX0019	09/10/01-02/28/05	9,548	12,828	22,376
COPS More 2000	16.710	2000CLWX0012	09/10/00-08/31/02	120,909	227,193	348,102
COPS Universal Supplemental Grant	16.710	2001CLWX0018	01/01/01-12/31/03	75,000	—	75,000
Federal Equitable Sharing	21.000	CA037013G	07/01/02-06/30/03	54,060	—	54,060
Drug Endangered Children Program	16.597	DG01040370	01/01/02-12/31/02	121,444	—	121,444
Gang Resistance Education Training	21.053	ATC020192	01/16/02-01/15/03	48,001	—	48,001
Total Department of Justice				8,243,677	1,460,959	9,704,636
Department of Labor:						
Passed through State of California, Department of Aging:						
Title V Community Services Employment Project	17.235	FF-0102-23	07/01/02-06/30/03	437,701	88,397	526,098

**COUNTY OF SAN DIEGO, CALIFORNIA**  
Schedule of Expenditures of Federal and Selected Nonfederal Awards  
Year ended June 30, 2003

Grantor/pass-through grantor or cluster title	Federal CFDA number	Entity identifying number	Terms of assistance	Expenditures		
				Federal	Nonfederal	Total
Department of Transportation:						
Direct:						
Borrego Valley Airport – (SIGNAGE)	20.106	AIP 3-06-0027-07	09/01/01-completion	\$ 788	88	876
Borrego Valley Airport (Slurry)	20.106	FAA 3-06-0027-09	09/18/02-completion	41,357	4,596	45,953
Fallbrook Community Airport	20.106	AIP 3-06-0078-15	07/01/99-completion	52,673	5,852	58,525
Gillespie Field (Rehab. R/W27R)	20.106	FAA 3-06-0212-08	09/05/01-completion	23,534	2,615	26,149
Gillespie Field (AWOS/Runway Rehab.)	20.106	AIP 3-06-0212-06	09/05/00-completion	322	36	358
Gillespie Field (AWOS/Runway Rehab.)	20.106	FAA 3-06-0212-06	09/05/00-completion	104,299	11,589	115,888
Gillespie Field (Master Plan)	20.106	AIP 3-06-0212-05	09/05/00-completion	45,268	24,933	70,201
McClellan-Palomar Airport	20.106	09/05/00-completion	09/05/00-completion	—	15,127	15,127
McClellan-Palomar Airport – (Alpha-Phase1)	20.106	AIP 3-06-0036-11	03/29/99-completion	1,036,270	115,342	1,151,612
McClellan-Palomar Airport Security	20.106	02-06X280-188-A	05/01/02-05/30/03	221,562	79,580	301,142
McClellan-Palomar Airport Security	20.106	AIP 3-06-0036-13	09/22/00-completion	636,537	13,463	650,000
McClellan-Palomar Airport Security	20.106	AIP 3-06-0036-15	09/17/00-completion	154,081	17,120	171,201
McClellan-Palomar Airport Security	20.106	AIP 3-06-0036-16	09/11/01-09/30/02	95,756	—	95,756
McClellan-Palomar Airport Security	20.106	AIP 3-06-0036-17	09/09/02-completion	4,755	528	5,283
Ramona Airport Runway – Taxiway Ext.	20.106	AIP 3-06-0192-07	09/28/01-completion	286,191	31,799	317,990
Ramona Airport Runway – Taxiway Ext.	20.106	AIP 3-06-0192-06	07/01/99-completion	345,000	38,333	383,333
Ramona Airport Runway – Taxiway Ext.	20.106	AIP 3-06-0192-05	07/01/99-completion	225,000	25,000	250,000
Total Department of Transportation				3,273,393	386,001	3,659,394
Environmental Protection Agency:						
Direct:						
Air 10.3-PM 2.5 Monitoring Network	66.606	X-999921-01-0 & 999994-01-1	04/01/98-09/30/02	427,652	—	427,652
Air 10.3-PM 2.5 Monitoring Network	66.606	PM-97951201-0	04/16/03-04-15-04	45,317	—	45,317
Air Pollution Control Program-EPA	66.001	A-009059-00-0	10/01/01-09/30/02	1,420,961	12,551,801	13,972,762
USEPA Wetlands Protection Development	66.461	CD-97918801-0	10/01/02-10/31/04	22,488	2,744	25,232
Drinking Water Sources Assessment	66.468	98-16088	06/01/99-12/31/02	31,477	6,333	37,810
State Toxic Substances	66.701	02-T2437	07/01/02-06/30/03	87,514	—	87,514
Local Oversight Program (LOP)	66.805	02-011-550-0	07/01/02-06/30/03	1,708,491	—	1,708,491
CAA Sect. 103-Air Quality Alliance Project	66.606	X-999994-01-0 & 999994-01-1	10/01/99-10/15/05	10,242	—	10,242
CAA Sect. 103-Special Monitoring	66.606	BW-97964501-0	01/17/03-07/31/05	113,802	—	113,802
USEPA Border Activities Grant	66.000	68-R9-02-06	07/01/02-06/30/04	—	—	—
Passed through State of California:						
Project Gilligan	66.472	02-26035	11/01/02-09/30/03	27,274	—	27,274
Total Environmental Protection Agency				20,388	—	20,388
				3,915,606	12,560,878	16,476,484
Department of Education:						
Passed through State of California, Department of Alcohol and Drug Services:						
Librarybooksales.org demonstration	45.310	LSTAR-3 #40-5525	03/04/02-09/30/02	10,035	5,170	15,205
Public Library Staff Education	45.310	LATAE-30 #40-5479	10/05/01-09/30/02	1,491	768	2,259
Public Library Staff Education	45.310	LSTA E-30 #40-5711	10/07/02-09/30/03	4,811	2,479	7,290
State and Federal Block Grant-Alcohol & Drug Services	84.186	N/A	07/01/02-06/30/03	18,485,620	34,437,989	52,923,609
Total Department of Education				18,501,957	34,446,406	52,948,363



**COUNTY OF SAN DIEGO, CALIFORNIA**  
Schedule of Expenditures of Federal and Selected Nonfederal Awards  
Year ended June 30, 2003

Grantor/pass-through grantor or cluster title	Federal CFDA number	Entity identifying number	Terms of assistance	Expenditures		
				Federal	Nonfederal	Total
Department of Health and Human Services:						
Direct:						
Lead Poisoning Case Management	93.000	N/A	07/01/02-06/30/03	\$ 97,100	151,419	248,519
Viral Hepatitis Prevention Program	93.293	U50/CCU919053	09/30/00-09/29/03	264,840	—	264,840
S.D. County's System Care for Youth (HEARTBEAT)	93.104	5 HS5-SM52135-05	09/01/02-08/31/03	1,693,210	—	1,693,210
S.D. County's System Care for Youth (HEARTBEAT)	93.104	5 HS5-SM52135-04	09/01/01-08/31/02	78,892	—	78,892
Kids Oral Healthcare Access	93.110	6H47MC0004-02	08/01/99-05/31/03	3,881	—	3,881
San Diego Kids Healthy Assurance Network	93.110	6H47MC00008-04	10/01/97-09/30/03	48,762	—	48,762
Tuberculosis Control Cooperative	93.116	U52/CCU900452-18 to 22	10/01/82-12/31/03	2,809,941	—	2,809,941
Project for Assistance in Transition for the Homeless	93.150	N/A	07/01/02-06/30/03	303,910	—	303,910
Childhood Lead Poisoning and Prevention	93.197	U57/CCU918462-01	08/01/00-06/30/03	271,905	—	271,905
TANF (PROBATION)	93.558	N/A	07/01/02-06/30/03	11,950,154	—	11,950,154
TANF AID PAYMENTS (FG/U)	93.558	Subvention	07/01/02-12/31/02	118,366,315	32,785,622	151,151,937
AIDS Case Management	93.917	02-25317	07/01/02-06/30/04	98,715	—	98,715
Special Project for National Importance	93.928	1H97HA00188	07/01/00-06/30/05	149,876	—	149,876
TB Epidemiologic and Operational Research	93.947	U52/CCU919279-02-01	09/30/00-09/29/03	38,025	—	38,025
Block Grant (SAMHSA)	93.958	N/A	07/01/02-06/30/03	4,186,893	—	4,186,893
CHDP Healthy Eating and Childhood Overweight Prevention	N/A	N/A	10/01/02-09/30/03	33,166	33,166	66,332
Office of Minority Health SD County TB Program	93.137	D52MP02109-01-0	09/30/02-09/29/03	41,650	—	41,650
Passed through State of California Department of Aging:						
Title VII-B Elder Abuse Prevention	93.041	FF-0203-23	07/01/02-06/30/03	39,787	9,560	49,347
Title VII-A Ombusman	93.042	FF-0203-23	07/01/02-06/30/03	107,547	15,184	122,731
Title III-F Preventive Health	93.043	FF-0203-23	07/01/02-06/30/03	152,709	56,368	209,077
Health Insurance Counseling Advocacy Program (HICAP)	93.779	CB-0203-23	07/01/02-06/30/03	45,236	302,988	348,224
Multi-purpose Senior Service Program	93.779	MS-0203-07	07/01/02-06/30/03	2,116,976	—	2,116,976
AIDS Medi-Cal Waiver Program	N/A	N/A	07/01/02-06/30/03	541,384	1,155,703	1,697,087
Adult Protective Services	N/A	N/A	07/01/02-06/30/03	2,494,698	5,340,073	7,834,771
In-Home Supportive Services	93.778	N/A	07/01/02-06/30/03	12,467,944	18,199,844	30,667,788
Passed through State of California Department of Social Services:						
County Service Block Grant	93.000	N/A	07/01/02-06/30/03	174,026	350,633	524,659
Title III-E Caregiver	93.052	FC-0204-23	07/01/02-06/30/04	1,191,303	108,770	1,300,073
Promote Safe Stable Family	93.556	N/A	07/01/02-06/30/03	2,960,734	67,860	3,028,594
TANF CAL Learn	93.558	Subvention	07/01/02-06/30/03	987,097	342,809	1,329,906
TANF CALWORKS Administration	93.558	Subvention	07/01/02-06/30/03	15,717,839	16,875,250	32,593,089
TANF Welfare to Work	93.558	N/A	07/01/02-06/30/03	34,355,561	2,444,680	36,800,241
Child Care CALWORKS Stage 1	93.558	N/A	07/01/02-06/30/03	27,315,273	3,063,198	30,378,471
Kin-GAP	93.558	N/A	07/01/02-06/30/03	1,738,888	923,100	2,661,988
Performance Incentives	93.558	N/A	07/01/02-06/30/03	15,454,774	—	15,454,774
TANF Emergency Assistance (ADMIN)	93.558	Subvention	07/01/02-06/30/03	19,713,649	4,080,949	23,794,598
TANF Emergency Assistance-Foster Care (PLACEMENT COST)	93.558	N/A	07/01/02-06/30/03	2,952,507	1,282,694	4,235,201
Targeted Assistance 2001	93.584	TAFO 0104	10/01/01-9/30/03	774,821	—	774,821
RESS99 SET - ASIDE	93.566	RSET0006	10/01/01-09/30/02	18,533	—	18,533
RESP-Refugee Employment Social Services	93.566	RESS 0006	10/01/01-09/30/02	169,222	—	169,222
Refugee Cash Assistance	93.566	N/A	07/01/02-06/30/03	18,138	—	18,138
ELDERLY Discretionary - 02	93.576	TARL0208	09/30/02-09/29/03	58,009	—	58,009
TA Targeted Assistance	93.584	TAFO 0005	10/01/01-09/30/02	145,593	—	145,593
CWS Title IV-B	93.645	Subvention	07/01/02-06/30/03	4,164,176	22,601,367	26,765,543
Foster Parent Training/Recruitment	93.658	N/A	07/01/02-06/30/03	71,660	118,315	189,975
Group Home Monthly Visit	93.658	N/A	07/01/02-06/30/03	229,392	487,787	717,179

**COUNTY OF SAN DIEGO, CALIFORNIA**  
Schedule of Expenditures of Federal and Selected Nonfederal Awards  
Year ended June 30, 2003

Grantor/pass-through grantor or cluster title	Federal CFDA number	Entity identifying number	Terms of assistance	Expenditures		
				Federal	Nonfederal	Total
Options for Recovery	93.658	N/A	07/01/02-06/30/03	\$ 161,894	921,302	1,083,196
Title IV-E Foster Care (Probation-Placement Cost)	93.658	N/A	07/01/02-06/30/03	1,479,184	8,478,100	9,957,284
Foster Home Licensing	93.658	N/A	07/01/02-06/30/03	673,707	1,106,781	1,780,488
Title IV-E Foster Care (CWS)	93.658	Subvention	07/01/02-06/30/03	30,392,910	28,062,397	58,455,307
Title IV-E Foster Care (FPP)	93.658	Subvention	07/01/02-06/30/03	600,820	1,467,549	2,068,369
Title IV-E Foster Care (ADMIN)	93.658	N/A	07/01/02-06/30/03	2,950,315	2,734,616	5,684,931
Title IV-E Foster Care (PROBATION ADMIN)	93.658	N/A	07/01/02-06/30/03	9,925,898	—	9,925,898
Title IV-E Foster Care (Aids Pmt.)	93.658	Subvention	07/01/02-06/30/03	25,026,006	60,874,117	85,900,123
Adoption Assistance	93.659	Subvention	07/01/02-06/30/03	16,546,290	26,285,358	42,831,648
Adoption Assistance IVE	93.659	Subvention	07/01/02-06/30/03	3,625,952	3,000,281	6,626,233
Independent Living Skills Program	93.674	Subvention	07/01/02-06/30/03	1,185,852	680,969	1,866,821
Passed through State of California, Department of Health Services:						
Health Incentive Program 314(d) '02/03	93.991	FED 314 (d)	10/01/02-09/30/03	7,655	—	7,655
Health Incentive Program 314(d) '01/02	93.991	FED 314 (d)	10/01/01-09/30/02	2,552	—	2,552
Passed through State of California, Department of Community and Economic Development:						
Community Services Block Grant	93.569	03F-4337	01/01/03-12/31/03	1,506,946	—	1,506,946
Community Services Block Grant	93.569	02F-4237	01/01/01-12/31/02	1,917,392	—	1,917,392
Total Department of Health and Human Services				<u>382,618,084</u>	<u>244,408,809</u>	<u>627,026,893</u>
Department of Child Support Services	93.563	VW99190370	07/01/01-06/30/03	32,870,606	16,933,343	49,803,949
Federal Emergency Management Agency:						
Passed through State of California, Office of Emergency Services:						
	83.505	EMF-6-0045 82-15	07/01/82-Completion	406,578	—	406,578
Corporation for National and Community Service:						
Retired Senior Volunteer Program	94.002	44OP118-08	07/01/02-06/30/03	118,056	61,828	179,884
Total federal financial assistance				<u>\$ 635,795,951</u>	<u>365,467,967</u>	<u>1,001,263,918</u>

See accompanying note to supplementary information and independent auditors' report on supplementary information.

# COUNTY OF SAN DIEGO, CALIFORNIA

## Schedule of Expenditures of Federal Awards by CFDA Number

Year ended June 30, 2003

U.S. Department	Federal CFDA number	Total federal expenditures
Departmental of Agriculture:		
National School Breakfast Nutrition	10.559	\$ 391,178
National School Lunch Nutrition	10.555	601,338
Food Distribution	10.570	844,548
Food Safe School Program	10.560	7,122
CALWIN-WCDS Replacement	10.561	5,417,209
Food Stamp Employment and Training Program	10.561	342,761
Non Assistance Food Stamps Administration	10.561	10,515,471
Trail Easement Acquisition	10.672	2,445
Department of Agriculture Totals		<u>18,122,072</u>
Department of Housing and Urban Development:		
Community Development Block Grant (CDBG-COF)	14.218	504,268
Community Development Block Grant (CDBG-GF)	14.218	1,384,140
Community Development Block Grant (CDBG-HCD/SRF)	14.218	2,864,604
Community Development Block Grant (CDBG-RDF)	14.218	1,391,052
Community Development Block Grant (CDBG-CO-LIB)	14.218	247,251
Community Development Block Grant (CDBG-DMM)	14.218	6,000
Community Development Block Grant (CDBG-IWSFM)	14.218	11,040
Emergency Shelter Grant	14.231	114,340
Emergency Shelter Grant	14.231	114,340
Supportive Housing Program	14.235	1,537,491
Supportive Housing Program	14.235	922,004
Supportive Housing Program	14.235	226,739
Supportive Housing Program	14.235	8,261
Supportive Housing Program	14.235	27,228
Shelter Plus Care Grant 06/02-05/03	14.238	46,720
Shelter Plus Care Grant 11/00-10/05	14.238	241,743
Home Investment Partnership Act.	14.239	2,614,507
Housing Opportunities Persons with AIDS (City)	14.241	2,242,006
Housing Opportunities Persons with AIDS (County)	14.241	17,248
Economic Development Initiative – Special Project Grant (EDI-SP)	14.246	27,796
Section 8 Voucher Program – Project	14.871	80,895,983
Section 8 Moderate Rehabilitation Program (Project#4)	14.856	958,119
Section 8 Moderate Rehabilitation Program (Project#3)	14.856	162,676
Capital Fund Program 07/02-06/06	14.872	21,805
Capital Fund Program 07/01-09/04	14.872	210,608
Capital Fund Program 07/00-09/03	14.872	161,729
Lead Base Paint Hazard Control Program	14.900	602,079
Performance Funding Syst. Oper. Subsidy	14.000	164,274
Public Housing Dev. (Towncenter)	14.872	170,778
Public Housing Dev. (L St.)	14.872	105,403
Department of Housing and Urban Development Totals		<u>98,002,232</u>

# COUNTY OF SAN DIEGO, CALIFORNIA

## Schedule of Expenditures of Federal Awards by CFDA Number

Year ended June 30, 2003

U.S. Department	Federal CFDA number	Total federal expenditures
Departmental of Justice:		
HIDTA Grant (Sheriff) '03	16.000	\$ 704,943
HIDTA Grant (Sheriff) '02	16.000	438,837
High Intensity Drug Trafficking Area (DA/SDPD) '01	16.000	174,904
High Intensity Drug Trafficking Area (DA/SDPD) '02	16.000	297,396
Juvenile Accountability Incentive Block Grant 01-03 (P)	16.523	1,900,943
Elder Abuse Advocacy Outreach Program (DA)	16.575	134,349
Victim Witness Assistance Project	16.575	422,292
Marijuana Eradication Program	16.579	85,000
San Diego County Regional Drug Enforcement (JUDGE)	16.579	1,643,261
Drug Endangered Children Program	16.579	121,444
Domestic Violence Stalking	16.588	138,812
Violence Against Women Act	16.590	2,784
Community Sex Offender Management Grant (P)	16.591	76,604
Local Law Enforcement Block Grant 2002LBBX1948	16.592	58,441
Local Law Enforcement Block Grant 2001LBVX2883	16.592	318,699
Local Law Enforcement Block Grant 2000LBVX2883	16.592	396,972
COPS Universal Supplemental Grant	16.710	75,000
COPS Ahead & COPS Universal	16.710	1,020,478
COPS More 2001	16.710	9,548
COPS More 2000	16.710	120,909
Federal Equitable Sharing	21.000	54,060
Gang Resistance Education Training 02-03	21.053	48,001
Department of Justice Totals		<u>8,243,677</u>
Department of Labor:		
Title V Community Services Employment Project	17.235	<u>437,701</u>
Department of Transportation:		
Borrego Valley Airport – (SIGNAGE)	20.106	788
Borrego Valley Airport Apron Design	20.106	41,357
Fallbrook Community Airport	20.106	52,673
Gillespie Field (Rehab. R/W27R. Phase II)	20.106	23,534
Gillespie Field (Rehab. R/W27R.)	20.106	322
Gillespie Field (AWOS/Runway Rehab.)	20.106	104,299
Gillespie Field (Master Plan)	20.106	45,268
McClellan-Palomar Airport – (Alpha-Phase1)	20.106	1,036,270
McClellan-Palomar Airport Security	20.106	1,112,691
Ramona Airport Runway – Taxiway Ext.	20.106	286,191
Ramona Airport Runway – Taxiway Ext.	20.106	345,000
Ramona Airport Runway – Taxiway Ext.	20.106	225,000
Barrier Rails-Old Hwy 80 IC1009	20.205	34,149
Blk. Canyon Rd. 2C4002	20.205	24,542
Bradley Ave. Interchanges IC1005	20.205	171,287
Bridge Barrier Rail 4C1011	20.205	80,783
Collier Way Over Harbison Cyn Creek (IC2000)	20.205	38,461

# COUNTY OF SAN DIEGO, CALIFORNIA

## Schedule of Expenditures of Federal Awards by CFDA Number

Year ended June 30, 2003

U.S. Department	Federal CFDA number	Total federal expenditures
Gird Rd. Bridges 2C8005	20.205	\$ 52,549
Escondido Creek Acquisition (KA0551)	20.205	14,351
Fallbrook TS Interconnect 2T7000	20.205	72,170
Old Hwy 80 from Cattle Guard 2 to MP34 (5C1000)	20.205	173,865
Riverside Bridge Over Sweetwater	20.205	328,522
Valley Center Rd. Bridges 2C5001	20.205	67,323
Viejas Bridge Over Sweetwater IC8397	20.205	101,511
Lawson Valley Road (2C3000)	20.205	34,692
Maple View/Vine Street(IC1010)	20.205	52,497
Willows Road Bridge Over Swtwttr Br.(IC3008)	20.205	12,352
Department of Transportation Totals		<u>4,532,447</u>
Environmental Protection Agency:		
Air 10.3-PM 2.5 Monitoring Network	66.606	45,317
Air 10.3-PM 2.5 Monitoring Network	66.606	427,652
Air Pollution Control Program – EPA	66.001	1,420,961
Drinking Water Sources Assessment	66.468	31,477
Project Gilligan	66.472	20,388
State Toxic Substances	66.701	87,514
Local Oversight Program (LOP)	66.805	1,708,491
CAA Sect. 103-Air Quality Alliance Project	66.606	10,242
CAA Sect. 103-Air Toxics Monitoring	66.606	113,802
USEPA Wetlands Protection Development	66.461	22,488
USEPA Border Activities Grant	66.000	27,274
Environmental Protection Agency Totals		<u>3,915,606</u>
Federal Emergency Management Agency:		
Emergency Management – Civil Defense	83.505	<u>406,578</u>
Department of Education:		
Librarybooksales.org demonstration	45.310	10,035
Public Library Staff Education	45.310	4,811
Public Library Staff Education	45.310	1,491
State and Federal Block Grant – Alcohol & Drug Services	84.186	<u>18,485,620</u>
Department of Education Totals		<u>18,501,957</u>
Department of Health and Human Services:		
County Service Block Grant	93.000	174,026
Title VII-B Elder Abuse Prevention	93.041	39,787
Title VII-A Ombudsman	93.042	107,547
Title III-F Preventive Health	93.043	152,709
Title III-B Social Services	93.044	2,782,430
Title III-C Nutrition Program	93.045	3,830,375
Title III-E Caregiver	93.052	1,191,303
S.D. County's System Care for Youth (HEARTBEAT)	93.104	1,772,102

# COUNTY OF SAN DIEGO, CALIFORNIA

## Schedule of Expenditures of Federal Awards by CFDA Number

Year ended June 30, 2003

U.S. Department	Federal CFDA number	Total federal expenditures
Kids Oral Healthcare Access	93.110	\$ 3,881
San Diego Kids Healthy Assurance Network	93.110	48,762
Tuberculosis Control Cooperative	93.116	2,809,941
Office of Minority Health SD County TB Prog	93.137	41,650
Project for Assistance in Transition for the Homeless	93.150	303,910
Childhood Lead Poisoning & Prevention	93.197	271,905
Lead Poisoning Case Management	N/A	97,100
Promote Safe Stable Family	93.556	2,960,734
Child Care CALWORKS Stage 1	93.558	27,315,273
Kin-GAP	93.558	1,738,888
TANF CAL Learn	93.558	987,097
TANF CAL WORKS Administration	93.558	15,717,839
TANF Welfare to Work	93.558	34,355,561
TANF (PROBATION)	93.558	11,950,154
TANF AID PAYMENTS (CAL-Works Assist)	93.558	118,366,315
TANF Emergency Assistance (ADMIN)	93.558	19,713,649
TANF Emergency Assistance-Foster Care (PLACEMENT COST)	93.558	2,952,507
Performance Incentives	93.558	15,454,774
Refugee Cash Assistance	93.566	18,138
RESS99 SET-ASIDE	93.566	18,533
RESP-Refugee Employment Social Services	93.566	169,222
Community Services Block Grant	93.569	1,506,946
Community Services Block Grant	93.569	1,917,392
ELDERLY Discretionary - 00	93.576	58,009
Targeted Assistance 2001	93.584	774,821
TA Targeted Assistance	93.584	145,593
Child Care and Dev. Block Grant	93.596	2,456,813
Child Care and Dev. Block Grant Exp. (CALWORKS 2 FED)	93.596	8,442,035
Child Care and Dev. Block Grant Exp. (CALWORKS 3 FED)	93.596	3,310,610
CWS Title IV-B	93.645	4,164,176
Foster Home Licensing	93.658	673,707
Foster Parent Training/Recruitment	93.658	71,660
Group Home Monthly Visit	93.658	229,392
Options for Recovery	93.658	161,894
Title IV-E Foster Care (Probation-Placement Cost)	93.658	1,479,184
Title IV-E Foster Care (CWS)	93.658	30,392,910
Title IV-E Foster Care (FPP)	93.658	600,820
Title IV-E Foster Care (ADMIN)	93.658	2,950,315
Title IV-E Foster Care (Assist.)	93.658	25,026,006
Title IV-E Foster Care (PROBATION ADMIN)	93.658	9,925,898
Adoption Assistance	93.659	16,546,290
Adoption Assistance 1 VE	93.659	3,625,952
Independent Living Skills Program	93.674	1,185,852
In-Home Supportive Services (Independent Providers)	93.778	5,347,322
In-Home Supportive Services (IHSS-Admin)	93.778	5,243,192



**COUNTY OF SAN DIEGO, CALIFORNIA**

Schedule of Expenditures of Federal Awards by CFDA Number

Year ended June 30, 2003

<b>U.S. Department</b>	<b>Federal CFDA number</b>	<b>Total federal expenditures</b>
Public Authority	93.778	\$ 1,877,430
Title XIX Fed. Financial Part. MEDI-CAL Program	93.778	2,987,419
Title XIX-Targeted Case Management	93.778	1,883,103
MEDI-CAL Program	93.778	29,770,976
Health Insurance Counseling Advocacy Program (HICAP)	93.779	45,236
Multi-purpose Senior Service Program	93.779	2,116,976
Hansen's Disease Program	93.846	71,063
Hansen's Disease Program '02	93.846	68,507
Title I Formula Grant '91/01	93.915	10,958,278
AIDS Case Management	93.917	98,715
Special Project for National Importance	93.928	149,876
Viral Hepatitis Prevention Program	93.283	264,840
TB Epidemiologic and Operational Research	93.947	38,025
Block Grant (SAMHSA)	93.958	4,186,893
Health Incentive Program 314(d) '02/03	93.991	7,655
Health Incentive Program 314(d) '01/02	93.991	2,552
Retired Senior Volunteer Program	94.002	118,056
Adult Protective Services (APS)	N/A	2,494,698
AIDS Med-Cal Waiver Program	N/A	541,384
CHDP Healthy Eating & Childhood Overweight Prevention	N/A	33,166
Department of Health and Human Services Totals		<u>449,297,749</u>
Department of the Interior:		
National Oceanic Atmospheric Adm. Coastal Impact Grant	11.419	88,016
NCCP Planning Grant	15.615	250,000
Planning of Natural Communities Conversation Program #7	15.615	219,415
Planning of Natural Communities Conversation Program #8	15.615	55,785
Dos Picos Picnic Area Improvement (KN1954)	15.916	10,210
Fallbrook Community Center Playground (KN1533)	15.916	90,000
Otay Lakes Phase II Dev't (KN7022)	15.916	101,900
San Elijo Acquisition (KA1971)	15.000	650,000
Department of the Interior Totals		<u>1,465,326</u>
Department of Child Support Services:		
Title IV-D Administrative Claim	93.563	<u>32,870,606</u>
Total federal financial assistance		<u>\$ 635,795,951</u>

See accompanying note to supplementary information and independent auditors' report on supplementary information.

**COUNTY OF SAN DIEGO, CALIFORNIA**

Schedule of Expenditures of the Office of Criminal Justice and Planning Awards

Year ended June 30, 2003

Grant/pass-through grantor or cluster title	Assistance number	Term of assistance	Expenditures				
			Budgeted amount	Personal services	Equipment	Operating expenses	Total actual expenditures
State Office of Criminal Justice and Planning (OCJP) financial assistance:							
High Tech Theft and Prosecution (DA)	HT00010370	06/15/01-06/30/03	\$ 2,467,000	944,803	63,438	1,116,796	2,125,037 (a)
Victim Witness Assistance Project (DA)	VW99190370	07/01/01-06/30/02	1,208,537	1,125,464	—	92,971	1,218,435 (b)
Career Criminal Prosecution Program (DA)	CP01120370	07/01/01-06/30/02	325,177	325,177	—	—	325,177
Statutory Rape Vertical Prosecution (DA)	SR02060370	07/01/02-06/30/03	253,680	243,486	—	10,194	253,680
Spousal Abuser Prosecution Program (DA)	SR2A09B023	07/01/02-06/30/03	114,040	114,040	—	—	114,040 (c)
Law Enf. Adolescents Parents Schools (Sheriff)	JJ02030370	07/01/02-06/30/03	200,000	78,169	4,764	89,470	172,403
Elder Abuse (Nursing Home) Prosecution (DA)	EB99010370	04/01/00-03/31/02	170,008	159,819	2,383	7,806	170,008
Major Narcotics Vendors Prosecution (DA)	NV01030370	07/01/00-09/30/02	176,503	175,081	—	1,422	176,503
Child Abuse and Neglect Law Enforcement (Sheriff)	SU010230370	06/30/02-06/29/03	162,893	95,702	228	47,519	143,449
Child Abuse and Neglect Law Enforcement (Sheriff)	SU00010370	06/30/01-06/29/02	230,650	73,185	33,023	52,185	158,393
Cold Hit Program (Sheriff)	CD00010370	10/01/00-09/30/02	290,000	131,602	—	—	131,602
Regional Law Enforcement Training Center Prog.	RG01010370	04/01/02-09/30/03	1,250,000	—	—	340,617	340,617
High Tech Identity Theft Program (DA)	HD01010370	04/01/02-06/30/03	712,500	259,418	45,635	318,117	623,170 (d)
Local Forensic Lab. Improvement Program (Sheriff)	LF01010370	11/01/01-04/30/03	3,017,000	—	148,399	292,148	440,547
Total State OCJP financial assistance			\$ 10,577,988	3,725,946	297,870	2,369,245	6,393,061
Federal OCJP financial assistance:							
Domestic Violence Stalking (DA)	VV02040370	07/01/02-06/30/03	\$ 185,083	184,396	—	687	185,083 (e)
Drug Endangered Children (DA)	DG01040370	01/01/02-03/31/03	178,766	103,810	7,240	10,394	121,444
Elder Abuse Advocacy Outreach Program (DA)	EA98010370	06/01/99-09/30/03	175,000	153,810	2,500	11,626	167,936 (f)
Juvenile Accountability Incentive Block Grant (PROB)	IP99010370	04/01/01-03/31/02	1,228,936	1,216,278	—	895,880	2,112,158 (g)
San Diego County Regional Drug Enf. Prog. (DA)	DC02150370	07/01/02-06/30/03	1,667,954	1,062,871	—	580,390	1,643,261
San Diego County Regional Drug Enf. Prog. (DA)	DC00130370	07/01/00-12/31/01	—	—	—	—	—
Total Federal OCJP financial assistance			\$ 3,435,739	2,721,165	9,740	1,498,977	4,229,882

(a) Includes \$425,007 of County matching funds

(b) Includes \$550,686 of Federal matching funds

(c) Includes \$19,007 of County matching funds

(d) Includes \$124,635 of County matching funds

(e) Includes \$46,271 of County matching funds

(f) Includes \$33,587 of County matching funds

(g) Includes \$221,215 of County matching funds

See accompanying note to supplementary information and independent auditors' report on supplementary information.



**COUNTY OF SAN DIEGO, CALIFORNIA**  
Schedule of Revenues and Expenditures of the  
Community Services and Development Contract No. 02F-4237  
Year ended June 30, 2003

	January 1, 2002 through June 30, 2002	July 1, 2002 through December 31, 2002	Total audited costs	Total reported expenses	Total budget
Revenue:					
Grant revenue	\$ 1,405,171	1,774,994	3,180,165	3,180,165	3,180,165
Interest income	19,088	10,871	29,959	29,959	—
Other income	—	—	—	—	—
Total revenue	<u>1,424,259</u>	<u>1,785,865</u>	<u>3,210,124</u>	<u>3,210,124</u>	<u>3,180,165</u>
Expenditures:					
Personnel costs:					
Salaries and wages	240,186	382,515	622,701	622,701	538,856
Fringe benefits	61,861	145,485	207,346	207,346	188,496
Subtotal personnel costs	<u>302,047</u>	<u>528,000</u>	<u>830,047</u>	<u>830,047</u>	<u>727,352</u>
Nonpersonnel costs:					
Travel	6,361	6,818	13,179	13,179	16,000
Facilities/space	—	11,000	11,000	11,000	10,000
Consumable supplies	11,806	6,996	18,802	18,802	15,000
Equipment lease/purchase	77,696	47,883	125,579	125,579	95,000
Consultant services	16,627	17,032	33,659	33,659	48,706
Contractor services	446	19,708	20,154	20,154	36,000
Subcontractors	872,253	1,278,911	2,151,164	2,151,164	2,216,107
Other costs	5,496	1,044	6,540	6,540	16,000
Subtotal nonpersonnel costs	<u>990,685</u>	<u>1,389,392</u>	<u>2,380,077</u>	<u>2,380,077</u>	<u>2,452,813</u>
Total costs	<u>1,292,732</u>	<u>1,917,392</u>	<u>3,210,124</u>	<u>3,210,124</u>	<u>3,180,165</u>
Revenue over (under) costs	<u>\$ 131,527</u>	<u>(131,527)</u>	<u>—</u>	<u>—</u>	<u>—</u>

Please note that the supplemental statement should be based on the budget line items contained in the contract, and will need to be adjusted to incorporate the line items applicable to specific contracts.

See accompanying note to supplementary information and independent auditors' report on supplementary information.

**COUNTY OF SAN DIEGO, CALIFORNIA**

Note to Supplementary Information

Year ended June 30, 2003

**Summary of Significant Accounting Policies**

***Basis of Presentation***

The accompanying Supplementary Schedules as listed on the table of contents are presented on the accrual basis of accounting. The information in these schedules is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations and State Guidelines*. Therefore, some amounts presented in the schedules may differ from amounts presented in or used in the preparation of the basic financial statements.



KPMG LLP  
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San Diego, CA 92101

**Report on Compliance and on Internal Control over Financial Reporting  
Based on an Audit of Financial Statements Performed in Accordance  
with Government Auditing Standards**

The Board of Supervisors  
County of San Diego, California:

We have audited the basic financial statements of the County of San Diego, California (the County) as of and for the year ended June 30, 2003, and have issued our report thereon, dated January 12, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the County's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of internal control over financial reporting would not necessarily disclose all matters in internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over financial reporting and its operation that we consider to be material weaknesses. However, we have noted other matters involving internal control over financial reporting which we have reported to management of the County in a separate letter dated January 12, 2004.

This report is intended solely for the information and use of the board of supervisors and management of the County of San Diego, California and its federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*KPMG LLP*

January 12, 2004



KPMG LLP, a U.S. limited liability partnership, is the U.S. member firm of KPMG International, a Swiss cooperative.



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**Report on Compliance with Requirements Applicable to Each Major Program  
and on Internal Control over Compliance in Accordance  
with OMB Circular A-133**

The Board of Supervisors  
County of San Diego, California:

**Compliance**

We have audited the compliance of the County of San Diego, California (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs as of and for the year ended June 30, 2003. The County's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended June 30, 2003.

**Internal Control over Compliance**

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on its major federal programs in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.



We noted certain matters involving internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of internal control over compliance that, in our judgment, could adversely affect the County's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. The reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as Findings 01, 02, and 03.

A material weakness is a condition in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of internal control over compliance would not necessarily disclose all matters in internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that none of the reportable conditions described above is a material weakness.

This report is intended solely for the information and use of the board of supervisors and management of the County of San Diego, California and its federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

January 12, 2004

**COUNTY OF SAN DIEGO, CALIFORNIA**

**Schedule of Findings and Questioned Costs**

Year ended June 30, 2003

**(1) Summary of Auditors' Results**

**Financial Statements**

The type of report issued on the financial statements: Unqualified

Internal control over financial reporting:

- Material weaknesses identified? No
- Reportable condition(s) identified that are not considered to be material weaknesses? None Reported

Noncompliance material to the financial statements noted? No

**Federal Awards**

Internal controls over major programs:

- Material weakness(es) identified? No
- Reportable condition(s) identified that are not considered to be material weakness(es)? Yes

Type of auditors' report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported under Section 510(a) of OMB Circular A-133? Yes

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.871	Department of Housing and Urban Development: Section 8 Project-Based Cluster
93.658	Department of Health and Human Services: Title IV-E Foster Care
93.044 and 93.045	Aging Cluster
93.645	Child Welfare Services Title IV-B
93.569	Community Services Block Grant
93.958	Block Grant (SAMHSA)

Dollar threshold used to distinguish between Type A and Type B programs: \$3,000,000

Auditee qualified as a low-risk auditee? Yes

**(2) Findings Relating to the Financial Statements Reported in Accordance with *Government Auditing Standards***

None.

**COUNTY OF SAN DIEGO, CALIFORNIA**

**Schedule of Findings and Questioned Costs**

**Year ended June 30, 2003**

**(3) Findings and Questioned Costs Relating to Federal Awards**

**Finding 03-01:** *Lack of Controls over the Preparation of the Schedule of Expenditures of Federal Awards (SEFA)*

**Federal Agency:** Not Applicable

**Program Name:** Not Applicable

**CFDA# and Program Expenditures:** Not Applicable

**Award Year:** FYE 6/30/03

**Criteria:** OMB Circular A-133 requires the auditee to prepare a Schedule of Expenditures of Federal Awards (SEFA) for the period covered by the auditee's financial statements.

**Condition:** The information contained in SEFA was accumulated from information submitted from the departments who have the financial responsibilities for the individual programs. The SEFA was prepared from the submitted information by the Controller Branch Office (CBO). The information was presented without underlying verification and on inconsistent methods of presentation, such as expenditures on the cash basis and expenditures on a program period basis.

**Questioned Costs:** None

**Context:** KPMG selected 57 grants (out of 187 total) and requested supporting documentation for the amounts reported in the SEFA. These grants totaled \$582 million, or 91.8% of the total federal expenditures of \$634 million. Of the 57 grants, errors were noted in expenditure amounts recorded for 25 grants. The net effect of the changes was an increase in expenditures of \$3.7 million, or 0.6%.

**Cause:** The County does not have policies and procedures for presenting expenditures by the departments to the CBO and the verification of the information submitted before the data is accumulated in the SEFA.

**Effect:** Failure to properly review the SEFA, control the information flowing to the SEFA, and/or inadequate training as to what is to be included on the SEFA could potentially result in misrepresentation of expenditures financed with the federal funds.

**Recommendation:** We recommend that the County implement policies and procedures to ensure that the data contained in the SEFA is accurate.

**Finding 03-02:** *Inaccurate Monitoring of Subrecipients*

**Federal Agency:** U.S. Department of Aging

**Program Name:** Aging Cluster of Programs

**CFDA# and Program Expenditures:** 93.044, 93.045 (\$6,653,916)

**Award Year:** FYE 6/30/03

## COUNTY OF SAN DIEGO, CALIFORNIA

### Schedule of Findings and Questioned Costs

Year ended June 30, 2003

**Criteria:** A pass-through entity is responsible for monitoring the subrecipient's activities to provide reasonable assurance that the subrecipient administers federal awards in compliance with federal requirements.

**Condition:** During the course of our test work over the monitoring of subrecipients, it was found that the County did not have adequate documentation stating that subrecipient site visits were performed in two instances during the 2002/2003 fiscal year. Upon further investigation, it was found that the County did not properly follow up on findings in two instances.

**Questioned Costs:** None identified

**Context:** This program has 34 subrecipients; 5 subrecipients were selected for testing, and on-site visits were not performed on 2 of the 5 (upon further discussion with the County personnel, it was found that only 8 subrecipients received on-site visits from July 2002 through October 2003). Of the 5 subrecipients selected that had findings, 3 had no follow-up. During the course of our test work, we verified that the monitoring and follow-up had not taken place in the instances noted above.

**Cause:** In discussing the monitoring requirements with the County, it was found that when a monitor discovers a finding, the subrecipient is given until a certain date to rectify the situation. However, the County does not have a control mechanism in place to ensure that follow-up is completed to verify that the finding has been corrected.

**Effect:** Failure to properly monitor subrecipients and to follow up on findings could potentially lead to administering federal funds to subrecipients who spend money on unallowable costs or who are no longer eligible subrecipients for the federal grant. As the County is ultimately responsible for the proper expenditure of federal funds, improper spending by a subrecipient may create a liability for the County.

**Recommendation:** We recommend that the County implement policies and procedures to ensure that subrecipients are properly monitored and that follow-up occurs to address any findings.

**Finding 03-03:** Inaccurate Monitoring of the Earmarking Requirement

**Federal Agency:** U.S. Department of Aging

**Program Name:** Aging Cluster of Programs

**CFDA# and Program Expenditures:** 93.044, 93.045 (\$6,653,916)

**Award Year:** FYE 6/30/03

**Criteria:** The earmarking compliance requirements require control processes throughout the entire grant period so as ensure compliance.

**Condition:** For federal monies received through the Aging cluster of programs, the grant requires that at least 47.2% be spent on access, 26.2% on in-home services, and 7.2% on legal assistance. The ratios of federal dollars spent to federal dollars received in these categories are not monitored regularly throughout the year.



**COUNTY OF SAN DIEGO, CALIFORNIA**

**Schedule of Findings and Questioned Costs**

**Year ended June 30, 2003**

**Questioned Costs: None**

**Context:** Ratios are monitored annually, while monitoring on a quarterly or monthly basis is preferable.

**Cause:** The County does not have a control mechanism in place to monitor the earmarking requirements during the grant period to ensure earmarking requirements are met at year-end.

**Effect:** Failure to regularly track expenditures may result in the lack of appropriate ratios at year-end, thus resulting in noncompliance with the earmarking requirements and resulting in the disallowance of federal funding.

**Recommendation:** We recommend that the County implement policies and procedures and redesign its processes to ensure compliance with the earmarking requirements during the grant period, preferably monthly.



# County of San Diego

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## SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

02-1 Corrective action was taken



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# County of San Diego

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## MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION PLAN

### 3) OMB A-133 Audit Findings

#### Finding 03-01

#### Lack of Controls over the Preparation of the Schedule of Expenditures of Federal Awards (SEFA)

#### Response:

The County of San Diego (County) will implement policies and procedures to ensure that the data contained in the SEFA is verified and accurate.

#### Finding 03-02

#### Aging Cluster of Programs - Inaccurate monitoring of subrecipients

#### Response:

The County will establish policies and procedures to ensure that subrecipients are properly monitored and that follow-up occurs to address any findings.

#### Finding 03-03

#### Aging Cluster of Programs – Inaccurate monitoring of the earmarking requirement

#### Response:

The County will develop and implement policies and procedures for monitoring earmarking requirements on a monthly basis for the aging cluster grants during the grant period.

